

March 30, 2023

Lyleen Jerome  
Emmett City Clerk  
501 E Main  
Emmett, ID 83617

Subject: Ordinance No.        ord.\_02022\_17 EMMETT (CITY)

Dear Ms. Jerome:

The Tax Commission has received and reviewed the above referenced action. This review cannot be completed and recognized because the following deficiencies were found:

- Annexation Not Recognized:
  - Legal does not close, and does not match map.
  - Map is not prepared in a Draftsman-like Manner:
    - Does not contain section, township, range, or meridian identifications
    - Does not contain north arrow, bar scale, and title block.
    - Does not contain district name and ordinance number or order date.
    - Does not contain clearly defined boundary lines of the newly formed city, taxing district, or RAA or of the alteration to an existing one together with reference to the existing boundary where contiguous.
  - It is unclear what area is being annexed.

Please make this correction, have the ordinance re-recorded, and re-submit to the State Tax Commission in compliance with I.C. 63-215 and IDAPA Rule 35.01.03 255.

Before this annexation/de-annexation can be processed for the 2024 year, the deficiencies listed need to be corrected. Failure to correct these deficiencies will result in the above referenced action not being recognized by the Idaho State Tax Commission, pursuant to its authority under Idaho Code Section 63-215. Thank you for your attention to the required legal descriptions and mapping requirements. If you have any questions, please call us at (208) 334-7750.

Find current year information about taxing district change requests at the Current Status Web page. Please visit <https://tax.idaho.gov/distchanges>.

Sincerely,

Geographic Information Systems Division  
Technical Support Bureau  
Idaho State Tax Commission

Phone (208) 334-7750  
Email [gis@tax.idaho.gov](mailto:gis@tax.idaho.gov)

CC:  
Hollie Ann Strang, Gem County Assessor  
Shelly Tilton, Gem County Clerk